

Bill No. 1435-04

NO. 03-04-OR

AN ORDINANCE

Ordinance of the County of Allegheny amending §5-210.19 of the Allegheny County Administrative Code to revise the time period for tax payers to file an appeal of certified real property valuations to be used for the 2005 tax year

Whereas, the County of Allegheny, hereinafter "the County," has judicially recognized authority under its home rule powers to establish practices, policies and procedures in the administration and operation of its tax assessment system; and

Whereas, acting pursuant to such legal authority, County Council enacted Ordinance No. 6 of 2003 which amended the County's Administrative Code to provide for standards and procedures governing the assessment of real property for taxation purposes within Allegheny County; and

Whereas, 2004 is a transition year during which the Office of Property Assessments will certify the assessment rolls in the County for both the 2004 and 2005 tax years; and

Whereas, the orderly consideration of valuation appeals for the 2004 and 2005 tax years and the need for sufficient time to prepare for a new Countywide assessment for the 2006 tax year make it necessary to modify the special transition rules set forth in §5-210.19 of the Administrative Code to change the time period for the filing of appeals of certified property valuations for the 2005 tax year; and

Whereas, it is the desire of County Council, in cooperation with the Chief Executive, to continue to improve the administration and operation of the property tax assessment system in Allegheny County.

The Council of the County of Allegheny hereby enacts as follows:

Section 1. Amendment of Paragraph B of §5-210.19 of the Administrative Code.

Paragraph B of §5-210.19 of the Allegheny County Administrative Code is amended to read as follows:

B. 2003 and 2004 tax years: certification; notice; appeals.

(1) Certification. On or before the second day of January in the 2003 and 2004 tax years, respectively, the Chief Assessment Officer shall certify the assessment rolls.

(a) Copies of these assessment rolls will be provided to the Chief Executive and County Council. The rolls shall include a list of the total value of all property broken down by municipality (and in the case of the City of Pittsburgh, by ward) and a list of the total value of all taxable property broken down by municipality (and in the case of the City of Pittsburgh, by ward).

(b) The Chief Executive and County Council shall also, for the 2004 tax year, be provided with a statement from the Chief Assessment Officer that the assessment roll has been revised by any appeals and administrative corrections made pursuant to §5-209.08 of this

Administrative Code; and has been revised as deemed necessary and proper to equalize valuations as of the 2003 base year.

(2) Notice of certification.

- (a) Upon Certification for the 2003 and 2004 tax years, respectively, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the assessment roll for the upcoming tax year to each taxing body within the County.
- (b) If the value of an object of taxation is charged from the value in the previous tax year and the owner has not been previously notified of such change, then the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall cause to be mailed to the owner of such objects of taxation within the County, at the change notice address on record with the Office of Property Assessments, a notice of the change in valuation. Such notice shall be mailed on before the thirty-first day of January of the current tax year. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the previous tax year and the property's valuation on the assessment roll for the current tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the appeals Board.

- (3) Appeals of certified valuations. All appeals of certified valuations to be used in the 2003 and 2004 tax years, respectively, shall be filed with the Appeals Board on or before the ~~31st~~ 30th day of ~~March~~ April in the years 2003 and 2004, respectively; provided however, that if the ~~31st~~ 30th day of ~~March~~ April is not a business day as defined under this Administrative Code, then appeals may be filed until the close of business on the next business day.

Section 2. Amendment of Paragraph C of §5-210.19 of the Administrative Code.

Paragraph C of §5-210.19 of the Allegheny County Administrative Code is amended to read as follows:

C. 2005 tax year: certification; notice; appeals.

(1) Certification.

- (a) On or before the ~~first~~ tenth day of ~~April~~ February in 2004, the Chief Assessment Officer shall certify the assessment rolls for tax year 2005. Copies of these assessment rolls will be provided to the Chief Executive and County Council.

(2) Notice of certification.

- (a) Upon Certification for the 2005 tax year, the Office of Property Assessments, at the ~~direction~~ of the Chief Assessment Officer, shall provide copies of the assessment roll for the 2005 tax year to each taxing body within the County.

(c) If the value of an object of taxation is changed from the value in the previous tax year and the owner has not been previously notified of such change, then the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall cause to be mailed to the owner of such objects of taxation within the County at the change notice address on record with the Office of Property Assessments a notice of the change in valuation. Such notice shall be mailed on or before the first day of ~~May~~ March, 2004. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the previous tax year and the property's valuation on the assessment roll for the current tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the Appeals Board.

(3) Appeals of certified valuations. All appeals of certified valuations to be used in the 2005 tax year shall be filed with the Appeals Board on or before the 30th day of June April, 2004; ~~provided however, that if the 30th day of June, 2004 is not a business day as defined under this Administrative Code, then appeals may be filed until the close of business on the next business day~~ provided however, that an appeal of a certified valuation to be used in the 2005 tax year may be filed with the Appeals Board on or before December 31, 2004 for any property for which the

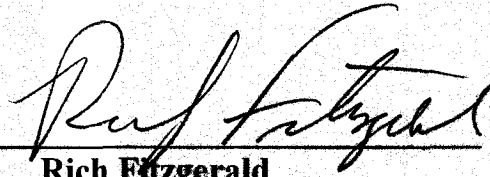
legal ownership has been changed or transferred during the period from
May 1, 2004 up to and including December 31, 2004.

Section 3. Severability. *If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.*

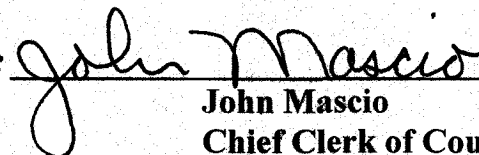
Section 4. Repealer. *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.*

Enacted in Council, this 3rd day of February, 2004

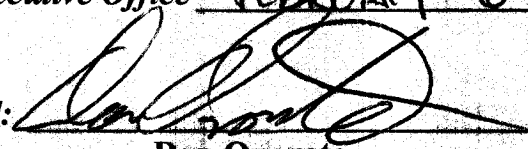
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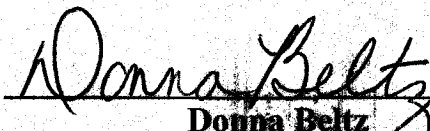


Rich Fitzgerald
President of Council

Attest: 
John Mascio
Chief Clerk of Council

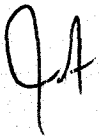
Chief Executive Office FEBRUARY 6, 2004.

Approved: 
Dan Onorato
Chief Executive

Attest: 
Donna Beltz
Executive's Secretary

MEMORANDUM
OFFICE OF THE COUNTY MANAGER

TO: John Mascio
Chief Clerk

FROM: James M. Flynn, Jr. 
County Manager

DATE: January 29, 2004

RE: Proposed Ordinance—Administrative Code Amendment

Attached is a Proposed Ordinance Amending the Administrative Code relative to Property Assessment.

This Proposed Ordinance would allow the administration to certify the 2005 values during the first quarter of 2004, and amend the filing deadline for an appeal to allow the Office of Property Assessments to conduct hearings for appeals on both 2004 and 2005 values. Thus, 2005 calendar year is available to dedicate toward the 2006 revaluation and allowing ample time to hear all appeals prior to the tax bills being issued.

The Allegheny County Law Department has review this legislation prior to submitting it to Council.

Please place this on the next agenda for County Council approval.

Thank you.